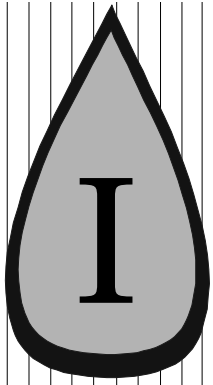
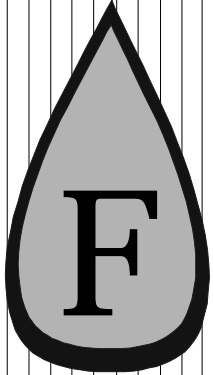


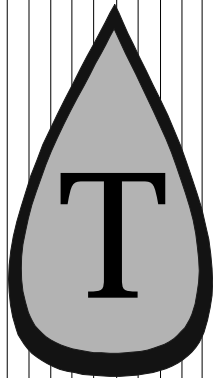
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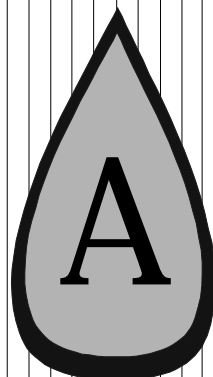
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Information Handbook

Motor Carrier Services Division's (MCSD) One Stop Shop offers our customers, the motor carrier industry, a variety of conveniences in conducting their business with the State of Indiana. The following options illustrate how the motor carrier can submit applications, transactions, permits, and filings for processing by MCSD.

Mail: The customer mails the necessary documents to the appropriate unit for processing within the One Stop Shop.

The following address is the physical location of the Motor Carrier Service Division; please return mail in any self-addressed envelope provided by MCSD.

Motor Carrier Services Division
ATTN:
5252 Decatur Boulevard, Suite R
Indianapolis, IN 46241

Please designate the appropriate unit on the attention line (**ATTN:**) when using the address shown above. Some examples: IRP, IFTA/MF, SSRS, OS/OW Permits, etc.

Customer Service Center: The customer personally submits the necessary documents to a One Stop Shop professional team member for processing in our facility.

The Customer Service Center is located at the physical address shown above. The Center is located approximately 2 miles southwest of I465 on SR67 in the Ameriplex.

Hours are 8:15AM through 4:45PM Monday through Friday excluding Holidays*.

Facsimile: The customer faxes the necessary documents to the appropriate unit within the One Stop Shop. All Unit fax numbers and telephone numbers are shown below.

Credentials: Credentials will be mailed by Motor Carrier Services, however the customer can designate one of the following options:

A delivery service (at customer expense);
or
"Pick-up" in the One Stop Shop facility.

Faxing of credentials is permissible for specific Unit, please refer to the appropriate Unit's information handbook for the availability of this option.

Forth coming is the customer processing their application and/or obtaining credentials or permits via the Internet. The customer will have the ability to conduct business with Motor Carrier Services at any time from anywhere. Currently in development are the IRP transactions. Upon conclusion of the testing phase, Motor Carrier Services will inform its customer base of the availability date.

One Stop Shop forms may be downloaded by accessing the Motor Carrier Services Division's web page located at www.state.in.us/dor or by fax through **Indiana Tax Fax** at (317) 233-2329.

Motor Carrier Services welcomes any questions or comments. The customer can contact the appropriate Unit at the telephone or fax numbers shown below:

<u>Unit</u>	<u>Telephone</u>	<u>Fax</u>
Accounting	(317) 615-7232	(317) 615-7388
Commercial Drivers License	(317) 615-7335	(317) 821-2340/2341
DOT Physicals	(317) 615-7433	(317) 821-2340/2341
IFTA/Motor Fuel	(317) 615-7345	(317) 821-2337
IRP	(317) 615-7340	(317) 821-2335
Oversize/Overweight	(317) 615-7320	(317) 821-2336
Oversize/Overweight Insurance	(317) 615-7349	(317) 821-2339
Safety and Insurance	(317) 615-7350	(317) 821-2339
Super Loads	(317) 615-7325	(317) 821-2336
Titles	(317) 615-7330	(317) 821-2335
Voice Response Unit	(317) 615-7433	N/A

* The Department of Revenue will be closed in observance of the following:

New Years Day	January 1, 2001
Martin Luther King Day	January 15, 2001
Good Friday	April 13, 2001
Memorial Day	May 28, 2001
Independence Day	July 4, 2001
Labor Day	September 3, 2001
Columbus Day	October 8, 2001
Veterans Day	November 12, 2001
Primary Election Day	Non-election year
General Election Day	Non-election year
Thanksgiving Holidays	November 22, 2001
Lincoln's Birthday	November 23, 2001
Washington's Birthday	December 24, 2001
Christmas Holidays	December 25, 2001

If any due date falls on a day in which the Motor Carrier Service Division is closed (including weekends), then the due date defaults to the next available business day.

Additional Information:

Indiana State Police
Commercial Motor Vehicle Enforcement
5252 Decatur Boulevard, Suite J
Indianapolis, IN 46241
(317) 615-7373
(800) 523-2350
Fax: (317) 821-2350
web address: www.state.in.us/isp/cmrv

Federal Heavy Vehicle Use Tax
Internal Revenue Services
PO Box 44211
Stop 60 Group 11
Indianapolis, IN 46244
(800) 829-1040

MAILING ADDRESS FOR IFTA:

Indiana Department of Revenue
Motor Carrier Services Division
P.O. Box 6175
Indianapolis, IN 46206-6175

This publication is for informational purposes and is intended to provide nontechnical assistance to the public. Every attempt has been made to provide information that is consistent with the appropriate statutes, rules, and IFTA Articles of Agreement; however, the Indiana Code and the IFTA articles should be consulted for specific concerns, or you should consult your tax attorney.

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Introduction

What is IFTA?

The International Fuel Tax Agreement (IFTA) is an agreement between various taxing jurisdictions of the United States and Canadian provinces. The goal of the members jurisdictions is to simplify the tax licensing and reporting of interstate motor carriers. The purpose of IFTA is to establish and maintain the concept of one fuel use license and one administering base jurisdiction for each license holder (licensee). As of January 1, 2001 the member jurisdictions include all of the United States except Washington D.C., Alaska, and Hawaii, and all Canadian provinces with the exception of Labrador, Yukon and the Northwest Territories.

Any motor carrier based in Indiana and operating one or more qualified motor vehicles in at least one other IFTA member jurisdiction may file an IFTA License in Indiana.

Is Indiana Your Base Jurisdiction?

Indiana is your base jurisdiction for IFTA licensing and reporting interstate motor carrier activity if:

- your qualified motor vehicles are IRP registered in Indiana;
- you have an established place of business in Indiana from which motor carrier operations are performed;
- you maintain the operational control and operational records for qualified motor vehicles in Indiana or can make those records available in Indiana; and
- you have qualified motor vehicles which actually travel on Indiana highways.
- If you have an established place of business in Indiana and have all owner operators leased to you, then you are eligible for an Indiana IFTA license.
- If you are an Indiana resident who is leased onto an out of state carrier you will need proof of your IRP (IRP cab card) if you are registered in another jurisdiction.
- Farm registered vehicles need an IFTA license only if they are traveling out of Indiana.

The IFTA license offers several benefits to the interstate motor carrier. These benefits include one license, one set of credentials, one quarterly tax report, and one audit in most circumstances. These advantages all lead to cost and time savings for the interstate carrier.

Definitions

Audit means a physical examination of the records and source documents supporting the licensee's quarterly tax reports.

Base Jurisdiction means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and:

- (1) operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
- (2) where some travel is accrued by qualified motor vehicles within the fleet.

The Commissioner of two or more affected jurisdictions may allow the consolidation of several fleets which would otherwise be based in two or more jurisdictions.

Carrier means a person who operates or causes to be operated a qualified motor vehicle on any highway in Indiana.

Commissioner means the official designated by the jurisdiction to be responsible for the administration of the IFTA.

Department means the Indiana Department of Revenue.

Fleet means one or more vehicles.

IFTA means the International Fuel Tax Agreement.

IRP means the International Registration Plan

In-Jurisdiction Distance means the total number of miles or kilometers operated by a registrant's/licensee's qualified motor vehicles within a jurisdiction. In-jurisdiction miles or kilometers does not include those operated on a fuel tax trip permit or those exempted from fuel taxation by a jurisdiction.

Jurisdiction means a State of the United States, the District of Columbia, or a province or territory of Canada.

Lessee means the party acquiring the use of equipment from another, with or without a driver.

Lessor means the party granting the use of equipment to another, with or without a driver.

Licensee means a person who holds an uncanceled IFTA license issued by the base jurisdiction.

Member Jurisdiction means a jurisdiction which is a member of the IFTA.

Motor Fuels means all fuels used for the generation of power for propulsion of qualified motor vehicles.

Person means an individual, corporation, partnership, association, trust, or other entity.

Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for the transportation of persons or property and;

(1) having two axles and a gross vehicle weight or registered gross weight exceeding 26,000 pounds or 11,797 kilograms; or

(2) having three or more axles regardless of weight; or

(3) is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight.

(4) passenger vehicles that have seats for more than nine (9) passengers in addition to the driver.

Qualified motor vehicle does not include recreational vehicles.

Licensing Procedures

Recreational Vehicle means a vehicle such as a motor home, pickup truck with attached camper, or a bus when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle must not be used in connection with any business endeavor.

Reporting Period means a period of time consistent with the quarterly calendar periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

Revocation means withdrawal of a license and privileges by the licensing jurisdiction.

Suspension means temporary withdrawal of privileges granted to the licensee by the licensing jurisdiction.

Temporary Decal Permit means a decal permit issued by the base jurisdiction to be carried in a qualified vehicle in lieu of the permanent annual decal. A temporary permit is valid for 30 days and is issued to give the carrier adequate time to obtain and affix the annual permanent decal. The carrier must furnish a valid IFTA license to be used in conjunction with the temporary decal permit.

Total Distance means all miles or kilometers traveled during the reporting period by every qualified motor vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

Weight means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

New License Application Procedures

Any motor carrier based in Indiana and operating one or more qualified motor vehicles in at least one other IFTA member jurisdiction may file an IFTA License Application in Indiana. If a carrier qualifies as an IFTA licensee but does not wish to participate in the IFTA program, trip permits must be obtained to travel through member jurisdictions, according to the regulation of each member.

A carrier can request an IFTA License Application by contacting the Department by telephone, walk in service area, in writing, or by TaxFax. The IFTA application requests basic information about the carrier and the operations of the carrier.

First, you must complete and submit the license application and the annual license fee to the Department for processing. If any information is omitted from the license application, the Department will contact you. This will create delays in processing the application, so great care should be taken to complete it thoroughly and accurately. Once the application is processed by the Department, your IFTA credentials will be issued.

Your IFTA credentials will not be issued if you were previously licensed in another IFTA member jurisdiction and your license is under suspension or has been revoked by that jurisdiction. Also, the Department will not issue a license if the license application contains misrepresentations, misstatements, or has missing information.

Renewal License Application Procedures

Each year the Department will issue preprinted IFTA License Renewal Applications to all uncanceled license holders. The renewal application must be completed thoroughly and accurately and be returned no later than December 1 to insure that you receive your credentials on time.

Annual Fee

The annual processing fee is \$25.00 and it must be sent with the IFTA License Application or the annual renewal application. Acceptable forms of payments are: business checks, money orders, visa or mastercard. The original license card should be retained in your files and a photocopy should be carried in each qualified motor vehicle operated by the licensee. The Department will then issue, at no additional cost, decals and a license card by mail.

Account Identification

The IFTA account identification number is created by using the prefix designated for Indiana, followed by the applicant's nine digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service. If a FEIN is not available, your social security number will be used as the account number. When a FEIN is assigned, it must be reported to the Department in writing.

Bonding

The Department may require an IFTA licensee to post a bond when reports have not been filed timely, when tax has not been remitted, or when an audit indicates problems severe enough that, at the Department's discretion, a bond is needed to protect the interests of all member jurisdictions.

IFTA License

The Department will issue one (1) license card. The original license card should be retained in your files and a photocopy be made and carried in each qualified vehicle operated by the licensee. If you are found operating a qualified motor vehicle without an IFTA license card, you will be subject to citations and/or fines and will be required to purchase a trip permit. The license card is valid from January 1 through December 31 of the calendar year.

IFTA Decals

The Department will issue IFTA decals at no cost, based upon the decal order information on the license application. A set of decals will be issued for each qualified motor vehicle. A decal must be placed on the exterior portion of both sides of the cab. IFTA decals are valid from January 1 through December 31 of the calendar year and may be displayed one month prior to the effective date. However, if you choose to display renewal credentials prior to January 1, the current year's license card must also remain in the vehicle until January 1. Failure to display the IFTA decals properly will subject the license holder to citations and/or fines and you may be required to purchase a trip permit.

Additional decals can be ordered, at no cost, throughout the year simply by contacting the Department. It would be helpful if you have your Tax Identification Number or Federal Identification Number available when you call.

Temporary Decal Permits

Once you have received your original order of credentials from the Department, you may request a Temporary Decal Permit. This temporary permit is valid for 30 days, and will allow you to place another qualified motor vehicle in service immediately. You may call the Department and order the temporary decal permit. The order will be processed immediately and the permit will be sent by facsimile to the license holder. The temporary decal permit and a copy of the original license card should be placed in the vehicle for which the temporary decal was issued. A temporary decal permit will not be issued unless your account is in good standing.

When ordering a TA permit, the Department must have the Tax Identification Number, Licensee Number and make of truck, year, VIN number, unit number and a fax number.

Permanent IFTA decals for the calendar year will be sent to you within a 30 day period.

Quarterly Reports

All license holders must file an IFTA quarterly tax report. The quarterly tax report is where you calculate the tax due for each member jurisdiction. Only one check is written for the net tax due, and it is made payable to the Indiana Department of Revenue. Likewise, in the case of a refund(s), you will receive one refund check from the Indiana Department of Revenue.

The due date for the quarterly reports is the last day of the month immediately following the close of the quarter for which the report is being filed.

Reporting Quarter	Due Date
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

Caution: Your return must be postmarked or hand delivered on or before the due date to be considered timely. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is considered the due date. You will be subject to penalty and interest charges if your return is late.

Tax rates provided with the IFTA quarterly tax report will be current for all member jurisdictions. As tax rates and procedures change, the base jurisdiction will inform licensees.

The following information is reported on your quarterly tax report.

- The total miles, taxable and nontaxable, traveled by qualified motor vehicles in all jurisdictions, IFTA and non-IFTA, including trip permits.

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- The total gallons of fuel consumed, taxable and nontaxable, by your qualified motor vehicles in all jurisdictions, IFTA and non-IFTA.
- The total miles and taxable miles traveled in each member jurisdiction.
- The taxable gallons consumed in each member jurisdiction.
- The tax paid gallons purchased in each member jurisdiction.

The IFTA quarterly tax report will be sent to all IFTA license holders at least thirty (30) days prior to due date. Failure to receive the quarterly tax report does not relieve you from reporting obligations. Quarterly tax reports may be obtained from the Department. **A quarterly tax report must be filed by every licensee even if the licensee does not operate in any IFTA member jurisdiction or purchase any taxable fuel in a particular quarter.**

Annual Reports

~~Certain qualified licensees may file annually rather than quarterly. A new IFTA licensee is not eligible to file an annual tax report. However, after filing four IFTA quarterly tax returns, you may send a written request to the Department for an annual tax filing status. To qualify, your operations must equal less than 5,000 miles or 8,000 kilometers annually in all member jurisdictions except Indiana. If any member jurisdiction objects to the request, the annual filing status will be denied.~~

Measurement Conversion Table

Indiana IFTA licensees are required to report based upon United States measurements. Metric conversion rates are:

1 Gallon	= 3.785 Liters	1 Liter	= .2642 Gallons
1 Mile	= 1.6093 Kilometers	1 Kilometer	= .62137 Miles

All numbers must be rounded to the nearest whole gallon or mile.

Penalty & Interest

When a licensee fails to file a tax report, files a late tax report, or fails to remit any of the tax due, the licensee is subject to penalty and interest. The penalty is the greater of \$50.00 or ten percent of the net tax due to all member jurisdictions. Interest accrues at the rate of one percent per month. The interest should be calculated from the date the tax was due for each month or fraction thereof, until the month that the tax is paid. Unlike penalty, interest is computed on the tax due each member jurisdiction. Penalty may be waived if you are able to show reasonable cause for the failure to comply with any requirements.

Assessments for Failure to File Reports

If the license holder fails, neglects, or refuses to file an IFTA quarterly tax report, the Department will assess the licensee for the tax, penalty, and interest. This assessment will be based on the best information available, including your past filing history. In the absence of adequate records, a standard of four miles per gallon will be used to determine fuel consumption and miles traveled. A \$300.00 civil penalty

Reporting Requirements

Lease Agreements

for each unfiled report will also be issued. The burden of proof remains with the licensee to show that the assessment is incorrect.

Lease Agreements

Every qualified motor vehicle leased to a carrier is subject to the IFTA requirements to the same extent and in the same manner as a qualified motor vehicle owned by that carrier. The most common questions, and areas of confusion surround the issue of **who** is liable for the tax and reporting. Consequently, the following guidelines are established based upon the type of business activity *and* the type of lease.

Rental & Leasing - Long Term Leases: Generally, a lessor regularly engaged in the business of leasing or renting motor vehicles without drivers is considered to be the responsible party and may be issued a license if an application has been properly filed and approved. The exception to this is in the case of certain short term leases as follow.

Rental & Leasing - Short Term Leases: In the case of a lessor regularly engaged in the business of leasing or renting motor vehicles, without drivers, to others for 29 days or less, the lessor must report and pay the fuel use tax *unless* both of the following two conditions are met:

- (1) The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; **and**
- (2) The lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental.

Household Goods Carriers: In the case of household goods carriers using independent contractors, agents, or service representatives, under intermittent leases, the party responsible for motor fuel use tax is:

- (1) The lessee (carrier) if the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for IFTA tax reporting purposes is the base jurisdiction of the lessee (carrier) regardless of where the vehicle is registered for vehicle registration purposes by the lessor or lessee.
- (2) The lessor (independent contractor, etc.) if the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction, for IFTA reporting purposes, is the base jurisdiction of the lessor, regardless of where the vehicle is registered.

Independent Contractors - Short Term Leases: In the case of a carrier using independent contractors under short-term leases of 29 days or less, the trip lessor will report and pay all fuel use taxes.

Independent Contractors - Long Term Leases: In the case of a carrier using independent contractors under long term leases (30 days or more), the lessor and lessee will be given the option of designating which of them will report and pay the motor fuel use tax. If there is no written agreement or contract, or if the

Exemptions & Refunds

written document is silent regarding responsibility for reporting and paying fuel use tax, **the lessee will be responsible** for reporting and paying fuel use tax. If the lessee (carrier) assumes responsibility through a written agreement or contract, the base jurisdiction, for IFTA tax reporting purposes, will be the base jurisdiction of the lessee, regardless of where the vehicle is registered for vehicle registration purposes by the lessor.

In addition to the above guidelines for leases, no member jurisdiction will require the filing of such leases, but the leases must be made available upon request by any member jurisdiction.

Proportional Use Credit

Certain vehicles may qualify for a proportional fuel use credit. Any carrier that files an IFTA Motor Carrier Fuel Tax return and have vehicle(s) equipped with a (PTO) Power Take Off unit must be certified by the department to qualify for the proportional use credit. The credit applies only to gallons consumed in Indiana. You must maintain adequate records to support the credit and you must file a claim for proportional use credit (MCS 1789). **Caution:** This claim and subsequent refund cannot be claimed on the quarterly return; rather, the above mentioned MCS 1789 must be filed with the quarterly return.

To become certified the carrier must complete the Proportional Use Credit Certification (PROP-1) and remit a one time fee in the amount of seven dollars (\$7.00). The carrier **must** be certified before **April 1, 2001** to claim a proportional use credit for the first quarter of 2001.

The Claim for Proportional Use Credit (MCS-1789) **must** be filed with the quarterly tax return. The quarterly tax returns must be submitted with the proper payment and filed timely. Quarterly tax returns filed late (due date shown on the tax return) or failure to submit the quarterly tax return (MCFT-101 or IFTA-101) with payment will result in denial of your claim for credit.

A **Non-Indiana Carrier** must submit a copy of the quarterly tax return along with the Claim for Proportional Credit form (MCS-1789). No claim for credit forms can be processed without the quarterly tax return for the tax quarter in which the proportional claims are being made.

Tax Exempt Miles

IFTA Trip Permit miles traveled in other jurisdictions are generally exempt on the IFTA return. However, IFTA recognizes that some jurisdictions have unique economic and geographic characteristics which have given rise to various definitions of tax exempt miles. Questions concerning the exemptions in specific jurisdictions should be directed to that jurisdiction. A listing of all IFTA jurisdictions and their telephone numbers is on pages 19 and 20.

Refunds

The most common cause of an overpayment occurs when tax paid fuel is used outside the jurisdiction where the fuel was purchased. On your quarterly report, any credits of this nature will first be used to offset liabilities in other jurisdictions. If a credit amount still remains, the refund of overpaid tax must be claimed on the IFTA quarterly tax report for the period in which the overpayment occurred. Your

Status Changes to Licenses

refund will be issued once we determine that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund request may be denied if you are delinquent in filing any quarterly tax report(s).

No overpayments can be carried forward to future filings; all overpayments must be refunded in the quarter in which they occurred.

The statute of limitations for filing a claim for refund is three years from the end of the calendar year containing the overpayment. For example, if an overpayment occurs in the second quarter of 1998, the last date on which a refund can be claimed is December 31, 2001.

License Cancellation

An IFTA license may be cancelled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. The cancellation box on the final IFTA quarterly tax report may be checked to indicate the end of operations under IFTA. The license may also be canceled by sending a written request for cancellation. Upon cancellation, you must return the original IFTA license and all unused IFTA decals to the Department. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license. The record retention period of four years from the due date of the final quarterly tax report applies. **Caution:** Simply not renewing your license does *not* mean that your license will be cancelled.

License Suspension and Revocation

An IFTA license may be suspended and/or revoked for failure to comply with any of the provisions of the IFTA agreement, such as but not limited to:

- (1) failure to file an IFTA quarterly tax report;
- (2) failure to remit all taxes due to all member jurisdictions; or
- (3) failure to pay and/or protest an audit assessment within the established time period.

The Department will notify the Indiana State Police and all member jurisdictions when a suspension or revocation has occurred or has been released.

License Reinstatement - \$25.00 Fee

The Department may reinstate a revoked IFTA license once the licensee files all required reports and remits all outstanding liabilities to all member jurisdictions. The Department may require you to post a bond in an amount sufficient to satisfy any potential liabilities of all member jurisdictions.

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Record Keeping Requirements

It is the license holder's responsibility to maintain records of *all* interstate and intrastate operations of qualified motor vehicles. The records must support the information reported on the quarterly tax report. The Individual Vehicle Mileage Record (IVMR), as required for the International Registration Plan, is an acceptable source document for recording vehicle distance information. Another acceptable source document is a trip report that must include:

- (1) the starting and ending date(s) of the trip;
- (2) the trip origin and destination, including city and state;
- (3) the routes of travel and/or beginning and ending odometer readings;
- (4) the total trip miles or kilometers;
- (5) the distance by jurisdiction;
- (6) the vehicle unit number;
- (7) the vehicle fleet number; and
- (8) the licensee's name; and
- (9) quarterly odometer readings are also an acceptable method to record miles for interstate operations.

Part of your record keeping must include quarterly recaps for each vehicle. These summaries should contain at least the following information, *per vehicle*:

- Both taxable and nontaxable use of fuel.
- Distance traveled for taxable and nontaxable use.
- Distance recaps for each vehicle *for each jurisdiction* in which the vehicle is, or was, operated.

On board recording devices may be used, at the option of the carrier. However, on board recording devices must meet the requirements set forth in the IFTA articles. Contact the Motor Carrier Services Division for more details.

Fuel Receipts

The licensee must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type. Fuel types include gasoline, gasohol, diesel, kerosene, liquefied petroleum gas (LPG), and compressed natural gas (CNG). The fuel records must contain:

- (1) the date of the purchase;
- (2) the name and address of the seller;
- (3) the number of gallons or liters purchased;

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- (4) the type of fuel purchased;
- (5) the price per gallon or liter or total amount of sale;
- (6) the unit number of the vehicle into which the fuel was placed; and
- (7) the purchaser's signature.

Acceptable fuel receipts include an invoice, a credit card receipt or automated vendor generated invoice or transaction listing, showing evidence of the purchase and the taxes paid. These records may be kept on microfilm/microfiche or other computerized or condensed record storage system that meets our requirements. Receipts that contain alterations or erasures will not be accepted by the Department.

Bulk Fuel Storage

A licensee who maintains a bulk fuel storage facility may obtain credit for tax paid on fuel withdrawn from that storage facility if the following records are maintained:

- (1) the date of withdrawal;
- (2) the number of gallons or liters withdrawn;
- (3) the fuel type;
- (4) the unit number of the vehicle into which the fuel was placed; this must include all vehicles, both subject and non-subject; and
- (5) the purchase and inventory records to substantiate that tax was paid on all bulk fuel purchases.

Record Retention Period

Adequate record keeping is important when seeking a refund or credit for tax paid fuel and is equally important to the Department to ensure compliance with the reporting and payment of all tax liabilities. Every licensee must maintain records to substantiate information reported on the quarterly tax report. These records must be maintained for a period of four years from the due date of the return or the date that the return was filed, whichever is later. Records must be made available upon request by any member jurisdiction. Failure to provide records demanded for the purpose of an audit extends the statute of limitations until the records are provided.

Penalty for Failure to Maintain Records

You must retain the previously described records for a period of four years from the date of filing the quarterly tax report. Noncompliance with any record keeping requirement may be cause for revocation of your license. Also, the Department may impose a penalty of 100% of the amount of tax due based on an estimated assessment.

The Audit & Appeals Process

Location of Records

Your records should be maintained at an Indiana location. If these records are not maintained in Indiana or are not made available in Indiana, the auditor's travel expenses will be billed to you upon completion of the audit.

The purpose of an IFTA audit is the verification of fuel and mileage data reported on the IFTA quarterly tax reports. The Department will audit IFTA licensees on behalf of all member jurisdictions.

Audit Selection

The Department will audit 15% of its IFTA licensees at least once every five years. Any Indiana IFTA licensee may be selected for audit; however, 15% of audits will be selected from the smallest licensees and 25% will be selected from the largest licensees.

Unless problems are discovered on the quarterly returns, audits are selected randomly.

Notification of Audit Date

Prior to conducting an IFTA audit, an auditor will contact you by telephone to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. To confirm the audit date, the auditor will send a follow up letter detailing the audit date, time periods to be audited, and record requirements. When operational records are not located or are not made available in Indiana, the auditor's travel expenses will be billed to you upon completion of the audit.

The Audit Conferences

At the beginning of the audit, the auditor will confer with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor will discuss with you the sample periods, sampling techniques, and any problem areas. A final conference will be held with you to explain the audit adjustment and future reporting practices.

The Audit Results

An audit report will be sent to you after the written copy of the audit is processed through the Department's audit review and billing processes. You will have 30 days to send a payment or to file a protest on an audit assessment. If a refund is due, it will be issued after any outstanding tax liabilities have been offset or satisfied. The Department will submit audit reports to all member jurisdictions. You may be subject to a re-examination of the audit findings by any member jurisdiction. A member jurisdiction may re-audit a licensee, at its own expense, after notifying the base jurisdiction and the licensee of reasonable cause for the re-audit.

30 Day Protest Period

You may appeal an audit finding issued by any member jurisdiction by sending a written request for a hearing within 30 days of receipt of the original notice of tax due. If the hearing is not requested within 30 days, you have forfeited your protest period and the audit finding is final.

To protest an audit finding within 30 days of receipt of the original notice of tax due, your written protest should include the taxpayer's name, address, tax identification number, and a copy of the audit assessment. You should include a written explanation of your objections to the audit findings, and you should state that you would like a hearing. The Department may contact you to gather information and clarify issues prior to the hearing.

Hearing Procedure

If you protest the assessment within 30 days and request a hearing, the Department will send written notice of the date, time, and place of the hearing at least 20 days prior to the hearing date. The hearing will be held in a timely manner, but may be rescheduled for a reasonable cause shown by either party. The Department will participate in the appeal process on behalf of all member jurisdictions. You may appeal in person and/or be represented at the hearing. However, a person may not represent you unless you are present at all times, or the person representing you has a properly executed power of attorney.

Notification of Hearing Results

The Department will notify you in writing of the findings and rulings on the appeal. You may request a supplemental audit from any member jurisdiction, if you object to the findings of the Department. The requested member jurisdiction may accept or deny the request.

The Tax Court

If all administrative remedies have been exhausted and you are not satisfied with the Department's findings, an appeal may be filed with the Indiana Tax Court. The Indiana Tax Court will hear the case as if no action had been taken by the Department. Therefore, the Indiana Tax Court will hear and consider all evidence presented by the parties.

2001 IFTA Information Handbook Addendum

As of January 1, 2002, the member IFTA jurisdictions are:

IFTA Jurisdiction Membership List

Alabama (334) 353-7839	Kentucky (502) 564-4154
Alberta, Canada (780) 427-9412	Louisiana (504) 925-6772
Arizona (602) 255-6775	Maine (207) 287-8618
Arkansas (501) 682-4814	Manitoba, Canada (204) 945-3194
British Columbia, Canada (250) 387-0635	Maryland (410) 974-3138
California (916) 322-9669	Massachusetts (617) 887-5054
Colorado (303) 205-5683	Michigan (517) 373-3183
Connecticut (860) 541-3222	Minnesota (651) 405-6161
Delaware (302) 739-4538	Mississippi (601) 359-1261
Florida (850) 922-4827	Missouri (573) 751-3671
Georgia (404) 657-1592	Montana (406) 444-6130
Idaho (208) 334-7834	Nebraska (888) 622-1222 or (402) 471-4435
Illinois (217) 785-1397	Nevada (702) 684-4711
Indiana (317) 615-7345	New Brunswick, Canada (506) 453-2404
Iowa (515) 237-3224	Newfoundland, Canada (709) 729-2935
Kansas (913) 291-3898	New Hampshire (603) 271-2311

IFTA Jurisdiction Membership List

New Jersey
(609) 633-9400

New Mexico
(505) 827-2265

New York
(800) 972-1233

North Carolina
(919) 733-3409

North Dakota
(701) 328-2725

Nova Scotia, Canada
(902) 424-6410

Ohio
(614) 466-3522

Oklahoma
(405) 521-3246

Ontario, Canada
(905) 433-6412

Oregon
(503) 373-6175 or (503) 378-5948

Pennsylvania
(717) 787-5355

Prince Edward Island, Canada
(902) 368-5703

Quebec, Canada
(418) 652-4382

Rhode Island
(401) 222-6317

Saskatchewan, Canada
(306) 787-7749

South Carolina
(803) 737-6620

South Dakota
(605) 773-5335

Tennessee
(615) 741-3394

Texas
(800) 252-1383

Utah
(801) 297-2200

Vermont
(802) 828-2071

Virginia
(804) 367-0558

Washington
(360) 664-1868

West Virginia
(304) 558-0676 or 558-3629

Wisconsin
(608) 267-4382

Wyoming
(307) 777-4827

Note: You are responsible for contacting the other IFTA jurisdictions for specific tax information.

Sample IFTA License Application

Form IFTA - 1
Revised 06/98

INDIANA DEPARTMENT OF REVENUE
MOTOR CARRIER SERVICES DIVISION
INTERNATIONAL FUEL TAX AGREEMENT (IFTA) NEW LICENSE AND RENEWAL APPLICATION
TELEPHONE (317) 615-7200
APPLICATION FEE: \$25.00
PLEASE PRINT OR TYPE ALL INFORMATION

SECTION A: TAXPAYER INFORMATION:

1. Federal Identification Number: _____ - _____
2. If this business is currently registered for any Indiana tax under this ownership, enter your taxpayer identification number: _____
3. Owner, partnership, corporation or other entity name & mailing address: (If sole proprietorship, last name first)
Name: _____
Street: _____
City: _____ St: _____ Zip: _____
County: _____
4. Is this business registered as not-for-profit in Indiana? ☐ Yes ☐ No
5. Check type of business organization: ☐ Sole owner ☐ Partnership ☐ Corporation ☐ Government ☐ Other entity
6. All corporations must answer the following questions, otherwise proceed to Line 7.
 - A. State of incorporation: _____
 - B. Date of incorporation: _____
 - C. State of commercial domicile: _____
 - D. If not incorporated in Indiana, date authorized to do business in Indiana: _____
 - E. Accounting period / year ending date: _____
7. Name(s) of owner, partners or officers: (attach a separate sheet if necessary)

LAST NAME	FIRST NAME	TITLE	STREET	CITY	ST	ZIP	SOCIAL SECURITY #

8. Name of contact person: owner, partner or corporate officer: _____
9. Contact phone number: (_____) _____
10. Business trade or D/B/A name & address: (P.O. Box Number cannot be used as business location address)
Name: _____
Street: _____
City: _____ St: _____ Zip: _____
County: _____
11. Business location phone#: (_____) _____
12. Standard industrial code: please pick a primary and any secondary code(s) that may apply.

PRIMARY

SECONDARY

SECONDARY

SECONDARY

Sample IFTA License Application

SECTION B: APPLY FOR AN INTERNATIONAL FUEL TAX (IFTA) LICENSE:

(Please complete all applicable information)

Enter the mailing address where your tax return forms are to be sent: (If different from business address)

Name: _____

Street: _____

City: _____ St: _____ Zip: _____

1. USDOT Number: _____
2. Indiana IRP Account Number: _____
3. Type(s) of Motor Carrier Operation: (Check all applicable) ☐ Common ☐ Contract ☐ Private ☐ Exempt
4. ICC Authority Number(s): _____
5. Indiana Motor Carrier Authority Number(s): (IMCA PSCI IURC)

6. Indiana Motor Carrier Fuel Tax Annual Permit#: _____
7. Type(s) of fuel consumed by Qualified Motor Vehicles:
☐ Diesel ☐ Gasoline ☐ Gasohol ☐ Natural Gas ☐ Propane ☐ OTHER _____
8. (A) Have you ever been issued an IFTA license by another IFTA jurisdiction? ☐ Yes ☐ No
(B) If Yes to (A), list the jurisdiction(s):

(C) If Yes to (A), has your IFTA license ever been suspended or revoked? ☐ Yes ☐ No
(D) If Yes to (C), list the jurisdiction(s) in which your IFTA license was suspended or revoked:

9. Do you maintain special fuel storage (Diesel, #1 fuel oil, #2 fuel oil, etc.) in Indiana? ☐ Yes ☐ No

REQUEST FOR DECALS

"Qualified Motor Vehicles" means a motor vehicle used, designed, or maintained for transportation of persons or property and:

- (1) having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 lbs.
- (2) having three or more axles regardless of weight.
- (3) is used in combination when the weight of such a combination exceeds 26,000 lbs.

"Qualified Motor Vehicle" does not include recreational vehicles.

Two (2) identically numbered IFTA decals are required for each Qualified Motor Vehicle operated. One decal must be placed on the passenger's side and one decal on the driver's side of each vehicle. Additional decals may be requested for Qualified Motor Vehicles during the calendar year.

10. Number of Qualified Motor Vehicles that need decals? _____

GO TO NEXT PAGE

Sample IFTA License Application

11. Complete the schedule below by placing an "X" next to the jurisdictions for the following information: #1 OPERATION OF QUALIFIED MOTOR VEHICLE, #2 MAINTAIN BULK FUEL STORAGE, #3 IRP FLEETS REGISTERED

#1	#2	#3		#1	#2	#3		#1	#2	#3	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AK Alaska	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	KY Kentucky	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NY New York
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AL Alabama	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	LA Louisiana	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	OH Ohio
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AR Arkansas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MA Massachusetts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	OK Oklahoma
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AZ Arizona	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MD Maryland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	OR Oregon
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CA California	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ME Maine	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PA Pennsylvania
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CO Colorado	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MI Michigan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	RI Rhode Island
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CT Connecticut	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MN Minnesota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	SC South Carolina
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DC Dist of Columbia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MO Missouri	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	SD South Dakota
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DE Delaware	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MS Mississippi	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	TN Tennessee
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FL Florida	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MT Montana	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	TX Texas
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	GA Georgia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NC North Carolina	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	UT Utah
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	HI Hawaii	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ND North Dakota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	VA Virginia
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	IA Iowa	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NE Nebraska	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	VT Vermont
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ID Idaho	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NH New Hampshire	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	WA Washington
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	IL Illinois	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NJ New Jersey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	WI Wisconsin
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	IN Indiana	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NM New Mexico	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	WV West Virginia
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	KS Kansas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NV Nevada	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	WY Wyoming

CANADIAN PROVINCES:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	AB Alberta	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NF Newfoundland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PQ Quebec
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	BC British Columbia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NS Nova Scotia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	SK Saskatchewan
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	LB Labrador	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NT N W Territory	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	YT Yukon Territory
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MB Manitoba	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ON Ontario				
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NB New Brunswick	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PE Prince Edward Is.				

12. The applicant agrees to comply with the reporting, payment, recordkeeping, and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that Indiana may withhold any refunds due if the applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of the license in all member states.

Applicant agrees, under penalty of perjury, that the information given on this IFTA application is, to the best of their knowledge, true, accurate, and complete.

NOTE: This form must be signed by an owner, partner, or corporate officer listed on the front of this application or by an authorized agent. If signed by an authorized agent, a properly completed power of attorney must be attached to this application.

Date:


Signature:

Title:

Mail this application and \$25.00 registration fee to:

**Indiana Department of Revenue
Motor Carrier Services Division
P.O. Box 6175
Indianapolis, IN 46206-6175**

Sample IFTA Quarterly Tax Return

Form IFTA-101 Revised 08/96 State Form 46125	<i>Indiana Department of Revenue</i> International Fuel Tax Agreement (IFTA) Quarterly Tax Report For _____ Quarter, 19 ____ Due _____			
TID IFTA	MCT	TID IFTA		
This Report Must Be Completed and Filed Regardless of Activity				
<div style="display: flex; justify-content: space-between;"><div style="width: 10%; text-align: center;"><div style="border: 1px solid black; padding: 2px;">1</div></div><div style="width: 80%;">Check this box if you have moved your operations to another jurisdiction and you wish to cancel your IFTA License with the State of Indiana. New Base Jurisdiction: _____</div><div style="width: 10%; text-align: center;"><div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 auto;"></div></div></div> <div style="margin-top: 10px;">Telephone number at new location: (_____) _____</div>				
<div style="display: flex; justify-content: space-between;"><div style="width: 10%; text-align: center;"><div style="border: 1px solid black; padding: 2px;">2</div></div><div style="width: 80%;">Check this box if you have discontinued all operations and you wish to cancel your IFTA License.....</div><div style="width: 10%; text-align: center;"><div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 auto;"></div></div></div>				
<div style="display: flex; justify-content: space-between;"><div style="width: 10%; text-align: center;"><div style="border: 1px solid black; padding: 2px;">3</div></div><div style="width: 70%;">Do you maintain diesel storage in Indiana?</div><div style="width: 15%; text-align: center;"><div style="display: flex; justify-content: space-around;"><div style="text-align: center;">Yes <div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 auto;"></div></div><div style="text-align: center;">No <div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 auto;"></div></div></div></div></div>				
<div style="display: flex; justify-content: space-between;"><div style="width: 10%; text-align: center;"><div style="border: 1px solid black; padding: 2px;">4</div></div><div style="width: 70%;">Are you on a permanent lease? If yes, name carrier leased to:</div><div style="width: 15%; text-align: center;"><div style="display: flex; justify-content: space-around;"><div style="text-align: center;"><div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 auto;"></div></div><div style="text-align: center;"><div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 auto;"></div></div></div></div></div>				
<div style="display: flex; justify-content: space-between;"><div style="width: 10%; text-align: center;"><div style="border: 1px solid black; padding: 2px;">5</div></div><div style="width: 80%;">Enter the total number of qualified motor vehicles operated in Indiana this quarter: __ leased __ owned</div></div>				
Miles Per Gallon Calculation				
<p>Calculate the average miles per gallon (MPG) below for each fuel type. Round the average miles per gallon to two decimal places (0.00). Use the miles per gallon amount in Column C below to calculate the gallons consumed on Schedule A.</p>				
	(A) Fuel Type	(B) Total Miles Traveled in all Jurisdictions (IFTA & Non-IFTA)	(C) Total Gallons Consumed in all Jurisdictions (IFTA & Non-IFTA)	(D) Average Miles Per Gallon (MPG) Column B divided by Column C: carry to two decimal places
6	Diesel (01)			
7	Gasoline (02)			
8	Gasohol (03)			
9	Propane (04)			
10	Natural Gas (05)			
11	Total:			

Sample IFTA Quarterly Tax Return

Tax or Refund Calculation Complete Schedule A Before Proceeding

Subtotals from Schedule A	(B) Total Miles	(C) Taxable Miles	(D) Taxable Gallons	(E) Tax Paid Gallons	(F) Net Taxable or (Refund) Gallons	(H) Tax or (Refund)	(I) Interest
12a	Page 1						
12b	Page 2						
13a	Page 3						
13b	Page 4						
14a	Page 5						
14b	Page 6						
15a	Page 7						
15b	Page 8						
16a	Page 9						
16b	Page 10						
17	Totals						

18 **Tax Due.** Enter the total from Line 17, Column H above. If the amount is a negative (in brackets), enter 0 and go to Line 19. If the amount is positive, skip Line 19.....

18	
----	--

19 **Refund Due.** If the total from Line 17, Column H was a negative (in brackets), enter your overpayment here.....

19	
----	--

20 **Penalty Due.** If your return or payment is filed after the due date you owe a penalty. Enter 10% of the tax due on Line 18, or \$50.00, whichever is more. If no tax is due, but your return is late, enter \$50.00 here.....

20	
----	--

21 **Interest Due.** Enter the total from Line 17, Column I.....

21	
----	--

22 **Net Refund.** Subtract any penalty and/or interest shown on lines 20 and 21 from your overpayment shown on Line 19. If the total of Lines 20 and 21 is more than Line 19, you owe the difference. Enter the amount you owe on Line 23.....

22	
----	--

23 **Net Amount Due.** Enter the total of Lines 18, 20, and 21. Or if your overpayment on Line 19 was less than the penalty and interest due from Lines 20 and 21, enter the difference here.....

23	
----	--

24 For Department Use Only.

24	
----	--

Make your check payable to the Indiana Department of Revenue, include your IFTA License number on it, and mail it to: PO Box 6175 Indianapolis, IN 46206-6175

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I further declare that copies of fuel tickets for all fuel reported on this return are on file at the address indicated.

Authorized Signature Date

Signature of Person Who Prepared This Return Date

Title

Title and Name of Company

Telephone Number: ()

Telephone Number: ()

Form IFTA-101A
Revised 08/96

Indiana Department of Revenue
IFTA Quarterly Report
Schedule A
For _____ Quarter, 19 _____

Fuel Type Codes
Diesel: 01 Propane: 04
Gasoline: 02 Natural Gas: 05
Gasohol: 03 Surcharge: 06

TID:
Name of IFTA Licensee: _____ IFTA License Number: _____

IFTA Member Jurisdiction	(A) Fuel Type	(B) Total Miles traveled in each jurisdiction	(C) Taxable miles traveled in each jurisdiction by fuel type	(D) Taxable gallons consumed in each jurisdiction by fuel type (Col. C divided by MPG from IFTA-101)	(E) Tax paid gallons purchased <i>and</i> used in qualified motor vehicles in each jurisdiction by fuel type	(F) Net taxable or (refund) gallons (Col. D minus Col. E)	(G) Tax Rate Effect. Date		(H) Tax or (Refund) (Col. F X Col. G)	(I) Interest (See instructions)	(J) Total Tax or (Refund) due (Col. H + Col. I)
1 MN	02						.2000	1-91			
2											
3 MO	01						.1100	1-91			
4 MO	02						.0000	1-91			
5											
6 MT	01						.2000	1-91			
7 MT	02						.2000	1-91			
8											
9 ND	01						.1700	1-91			
10 ND	02						.1700	1-91			
11											
12 NE	01						.2650	1-91			
13 NE	02						.2650	1-91			
14											
15 OK	01						.1300	1-91			
16 OK	02						.1600	1-91			
17											
Subtotals This Page											

Sample Instructions for Completing IFTA-101A

INSTRUCTIONS FOR COMPLETING IFTA-101A

IFTA-101A Version #1 10/90 SF-46126 TID		INDIANA DEPARTMENT OF REVENUE IFTA QUARTERLY REPORT SCHEDULE A FOR Quarter						Page:		Fuel Type Codes Diesel-DI Propane-LP Gasoline-GA Natural Gas-NG Gasohol-GH Surcharge-06	
Name of IFTA Licensee		IFTA License Number									
IFTA member jurisdiction	(A) Fuel Type	(B) Total miles traveled in each jurisdiction by fuel type	(C) Taxable miles traveled in each jurisdiction by fuel type	(D) Taxable gallons consumed in each jurisdiction by fuel type (col C divided by MPG from IFTA -101)	(E) Tax paid gallons purchased and consumed in qualified motor vehicles in each jurisdiction by fuel type	(F) Net taxable (refund gallons) (column D-E)	(G) Tax/eff Rate/date	(H) For surcharge (col D x col G)	(I) Tax or (refund) (col F x col G)	(J) Interest see instructions	(K) Total Due/ refund due col H + col I
1. IN	DI	7000	7000	1750	4000	(2250)	.16 1/96	\$ (360.00)	\$	\$ (360.00)	
2. 06				1750			.11 1/96	\$ 192.50	\$	\$ 192.50	
3.								\$	\$	\$	
4. OH	DI	5000	5000	1250	200	1050	.22 1/96	\$ 231.00	\$	\$ 231.00	
5. 06				1250			.03 1/96	\$ 37.50	\$	\$ 37.50	
6.								\$	\$	\$	
7. IL	DI	3000	3000	750	100	650	.274 1/98	\$ 178.10	\$	\$ 178.10	
8.								\$	\$	\$	
9.								\$	\$	\$	
10. KY	DI	2000	2000	500	100	400	.12 1/96	\$ 48.00	\$	\$ 48.00	
11. 06				500			.052 7/96	\$ 26.00	\$	\$ 26.00	
12. GA		1000	1000	250	- 0 -	250	.15 1/96	\$ 37.50	\$	\$ 37.50	
13. 06				250			.022 7/96	\$ 5.50	\$	\$ 5.50	
14.								\$	\$	\$	
15.								\$	\$	\$	
16.								\$	\$	\$	
17.								\$	\$	\$	
SUBTOTALS THIS PAGE		18,000		4,400				\$	\$	\$ 396.10	

- (1) Currently there are several states that have a surcharge tax (code 06). These lines are "blacked out" in columns B & C and columns E & F. This is the total gallons consumed in that jurisdiction.
Calculation: Column D x Column G (tax rate) = Total Surcharge Due
- (2) Total Miles - This is the total miles traveled for all jurisdictions both IFTA and non-IFTA. The total(s) of this column(s) must equal the total miles reported on line 11 of the IFTA-101 (front page).
- (3) Tax Paid Gallons - This is the total number of gallons purchased at service station(s) and/or gallons withdrawn from bulk storage in each jurisdiction traveled. If you did not purchase any fuel then place -0- in this column.
Note: Tax Paid Gallons cannot
- (4) Total Gallons - This is the total gallons consumed in all jurisdictions both IFTA and non-IFTA. The total(s) of this column(s) must equal the total gallons reported on line 11 of the IFTA-101 (front page).

Note:

- When calculating MPG round to 2 decimal places.
(5000 miles divided by 1100 gallons = 4.5454 - Report 4.55 mpg)
- When calculating total gallons consumed for each jurisdiction round to whole numbers.
Do Not use decimal places (1099.82 gallons = 1100 gallons rounded)
- When calculating total miles traveled for each jurisdiction round to whole numbers.
Do Not use decimal places (4999.7 miles = 5000 miles rounded)

Notes

[illegible]

Definitions & Terms

Agent - Lessor and/or Service Representative: One who furnishes facilities and services including sales, warehousing, motorized equipment and drivers under contract or other arrangements to a carrier for transportation of property by a household goods carrier.

Axle: An assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration, an “axle” is any such assembly whether or not it is load-bearing only part of the time. For example, a single unit truck with a steering axle and two axles in a rear-axle assembly is an apportionable vehicle even though one of the rear axles is a so-called “dummy”, “drag”, “tag”, or “pusher” type axle.

Axle Weight: The weight transmitted to the surface by one axle or a combination of axles in a tandem assembly.

Base Jurisdiction: For the purpose of fleet registration, the jurisdiction where the Registrant has an established place of business, where mileage is accrued by the fleet, and where operational records of such fleet are maintained or can be made available. If a Registrant operates more than one fleet and maintains records for each fleet in different places, the base jurisdiction for a fleet shall be the jurisdiction where an established place of business is maintained, where records of the operation of that fleet are maintained, and where mileage is accrued by that fleet.

Registrants based in any jurisdiction which is not a member of the IRP and who have been licensing vehicles in any IRP member jurisdiction using basing point, allocation, or proration may declare the member jurisdiction where the most mileage has been accrued for the purpose of IRP registration until such time as the Registrant’s base jurisdiction becomes a member of this agreement.

In those cases where household goods carriers’ equipment is to be registered in the base jurisdiction of the service representative, the equipment shall be registered in said service representatives’ name and that of the carrier as lessee with the apportionment of fees according to the combined records of the service representative and those of the carrier. Such records must be kept or made available in the service representative’s base jurisdiction.

Base Plate: A term normally associated with proportional registration that applies to the license plate(s) issued by the base jurisdiction. A base plate issued by the base jurisdiction for interstate travel under the IRP is the only registration identification plate needed by the vehicle when traveling through any member jurisdiction. An *intrastate* vehicle traveling solely in Indiana will obtain an Indiana plate from the local license branch and Motor Carrier Services Division. IRP can issue Indiana base plates with the weight of 16,000 lbs. or more. For more details call the IRP office at (317) 615-7340.

Bus (BS): A vehicle designed for carrying more than 10 passengers and used for the transportation of persons. (See Appendix 17)

When completing your annual IRP application, the seating capacity, horsepower, unladen weight, and combined gross weight should be provided.

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Buses used in “Pool” operations are required to apportion in all jurisdictions. Registration for such “Pool” fleets will be based solely on the relationship of base jurisdiction miles versus total miles operated as follows:

- The Registrant must file an apportioned application with the base jurisdiction listing buses assigned in pools.
- At the option of the Registrant, total miles may be the sum of all actual in jurisdiction miles or a sum equal to the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the scheduled pool.
- After determining the total miles by either of the above methods, in-jurisdiction mileage percentages shall be derived by dividing the total miles into the in-jurisdiction miles.
- Miles generated outside the designated pool are deemed to be reciprocity miles.

Apportioned registration for charter buses based in Indiana is optional. If apportioned, you must apportion for all states in which mileage is accrued.

Cab Card: A registration card issued only by the Base Jurisdiction for a vehicle of an apportioned fleet which identifies the vehicle, base plate, and registered weight by jurisdictions and shows the jurisdictions where the vehicle is properly registered.

Combined Gross Weight: The weight of a tractor or truck-tractor, plus the weight of any trailer or semitrailer with cargo transported thereon. This weight is normally used in Indiana for tractors, truck-tractors, and mobile home toters.

Commercial Vehicle: A bus, truck, or truck-tractor and trailer combination which is used or maintained for transportation of persons or property for-hire, compensation, profit, or in furtherance of a commercial enterprise.

Converter Gear (CG): An auxiliary undercarriage assembly with a fifth wheel and tow bar used to convert a semitrailer to a full trailer.

Converter gears must be listed on your annual IRP application if you are operating into or through the state of California. The converter gear should display a full gross weight trailer plate for the total combined weight of the converter gear *plus* the loaded weight of the trailer it is converting.

Double Bottom (DB): A combination of a power unit pulling two semitrailers or a semitrailer and a full trailer. (See Appendix 17)

Established Place of Business: A physical structure owned, leased, or rented by the fleet registrant. The location of the physical structure must be designated by street number or road location, be open during normal business hours, and have located in it:

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- a telephone(s) publicly listed in the name of the fleet registrant;
- a person or person(s) conducting the fleet registrant's business; and
- the operational records of the fleet (unless such records can be made available).

Exempt/Restricted Vehicles: Exemption from apportioned registration applies to the following types of vehicles as applicable agreements, understandings, or declarations so provide.

- ✓ *Buses* used in the transportation of chartered parties.
- ✓ *Commercial vehicles* traveling entirely intrastate such as those used for city pick-up and delivery.
- ✓ *Commercial vehicles* displaying restrictive plates which have geographic area, mileage, or commodity restrictions.
- ✓ *Farm registered vehicles* based and registered in a jurisdiction which is a member of the IRP and owned by an individual who is engaged in farming and used by such owner to transport agricultural products produced by the owner, or property purchased by the owner for use on his farm.
- ✓ *Government-Owned vehicles.*
- ✓ *Recreational vehicles* used for personal pleasure or travel by an individual or family and not used in connection with any business endeavor.

The State of Indiana has 4 restricted/exempt plates that are commonly used. Below is a list describing those restricted plates and their definitions:

- ✓ *Dealer Plate* used for those persons engaged in the business of manufacturing, buying, or selling motor vehicles.
- ✓ *Manufacturer Plate* for those persons engaged in the business of constructing or assembling motor vehicles.
- ✓ *Transport Operator Plate* used by persons engaged in the business of furnishing drivers and operators, for the purpose of transporting vehicles from one place to another by the driveaway or towaway methods; or any nonresident dealer, manufacturer engaged in such operation or business, or any business which prepares their own newly purchased vehicles and delivers them to the locations where the vehicles will be based, titled and registered.
- ✓ *Special Machinery Plates* used for implements of husbandry, well drilling equipment, ensilage cutters, paint spray outfit, livestock dipping equipment, seed cleaning and treating equipment, and other farm-related machinery only if not operating on public highways outside of Indiana.

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NOTE: These plates are exempt from the International Registration Plan and reciprocity should be granted by IRP jurisdictions. However, paper plates may not be honored when hauling out-of-state.

Factory Price: This information is required only in Wyoming and Colorado. Wyoming uses 90% of the manufacturer's suggested retail price. Colorado uses 75% of the manufacturer's suggested retail price.

Fifth Wheel: A device used to connect a truck-tractor or converter dolly to a semitrailer.

Fleet: One or more apportionable vehicles. Generally, this includes commercial vehicles utilized by an owner or operator to conduct his operations or, under the terms of an agreement, those interstate vehicles required to be proportionally registered. For filing purposes, a fleet is a grouping of vehicles that are all apportioned for the same jurisdictions.

Gross Weight: The unladen (empty) weight of a vehicle plus the weight of the load carried on that vehicle. For vehicles in combination, the gross weight of the power unit would be the empty weight of the power unit plus the loaded weight of the portion of the trailer resting on the axles of the power unit. For the trailer, enter empty weight plus the weight of the heaviest load to be transported on the rear axle. This weight is normally used in Indiana for trucks, wreckers, full trailers, converter gears, and buses.

Hot Shot: The following guidelines have been established by Indiana for those registrants wishing to plate a "Hot Shot":

- The vehicle can be registered as a truck-trailer combination as long as the maximum length of the combination does not exceed 60 feet; or
- The vehicle can be registered as a tractor semitrailer combination, in which case there is no overall maximum length requirement of the combination, however the length of the semitrailer can not exceed 53 feet.

If the title states the vehicle is a truck, it does *NOT* have to be retitled to be registered as a tractor, although a tractor can *NEVER* be registered as a truck.

A semitrailer does not have to be titled as such in order to be plated as a semitrailer. (Title reads TR for trailer). For "Hot Shots", it is the option of the registrant to plate vehicles for that registrant's utilization. **NOTE:** The above information applies to Hot Shots only!

Household Goods Carriers: Household goods carriers, using equipment leased from service representatives, may elect to base the equipment in the base jurisdiction of the service representative or that of the carrier.

If the base jurisdiction of the service representative is elected, the equipment shall be registered in the service representative's name and the carrier as lessee. The apportionment of fees shall be according to the combined mileage records of the service representative and those of the carrier. Such records must be kept or made available in the service representative's base jurisdiction.

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If the election is the base jurisdiction of the carrier, the equipment shall be registered by and in the name of the carrier and that of the service representative as the lessor. The apportioning of fees shall be according to the mileage records of the carrier and service representative which must include intrastate miles operated by those vehicles. The records must be kept or made available in the base jurisdiction of the carrier. Service representatives properly registered under this election, shall be fully registered for operations under their own authority as well as under the authority of the carrier.

For equipment owned and operated by owner-operators, other than service representatives, and used exclusively to transport cargo for the Household Goods Carrier, the equipment shall be registered by the carrier in the base jurisdiction of the carrier, but in both the owner-operator's name, and that of the carrier as lessee, with the apportionment of fees according to the records of the carrier.

Interstate Movement: Vehicle movement between or through two or more jurisdictions.

Intrastate Movement: Movement of a vehicle from one point within a jurisdiction to another point within the same jurisdiction regardless of the routes traveled.

IVMR: Individual Vehicle Mileage Record required of all apportionable vehicles. The original record is generated in the course of actual vehicle operation and is used as a source document to verify the Registrant's application for accuracy. (See Appendix 6 & 7)

Jurisdiction: A state, territory, or possession of the United States, the District of Columbia, or a state province, or territory of a country.

Leased Vehicles: In a lessee-lessor relationship where one leases to another, the lessor who is the titled owner may decide in whose name the plate is registered. An apportioned operator may temporarily lease equipment to another apportioned fleet operator, and the lessor shall be responsible for reporting the miles traveled by the leased equipment. The lessee shall be the person using and operating the equipment by the lease agreement. The leased vehicle must specify which fees have been paid or a Trip Permit will be required.

An apportioned vehicle may be leased to any non-apportioned carrier based in any IRP jurisdiction. The lessor shall be responsible for reporting the mileage traveled by the leased equipment. The leased vehicle must bear proportional credentials and can be operated in Indiana only if fees have been paid to Indiana, otherwise a Trip Permit will be required.

Full fee Indiana carriers may temporarily lease proportionally registered vehicles bearing proper Indiana credentials, provided the apportioned carrier reports the mileage traveled while the equipment is under lease. The Indiana full-fee carrier must send a report of mileage traveled by the leased equipment to the apportioned carrier.

A leasing company may transfer a vehicle from one customer to another without having to reregister the vehicle as long as the fleet owner remains the same. If the

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fleet owner changes, the vehicle will have to be reregistered under the new fleet's owner's name, and full fees will be assessed.

Lessee: A person, firm, or corporation which has the legal possession and control of a vehicle owned by another under terms of a lease agreement.

Lessor: A person, firm, or corporation which, under the terms of a lease, grants the legal right of possession, control of, and responsibility for the operations of the vehicle to another person, firm, or corporation.

Long Term: Any period of time exceeding 29 days.

Mobile Home Toter or Road Tractor (RT): Every motor vehicle designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or any part of the weight of a vehicle or load so drawn. (See Appendix 17)

Mobile home toters or road tractors must be combined gross weight plated for the maximum gross weight of the combination of power unit and unit(s) being towed. Some jurisdictions register on unladen or gross weight.

The vehicle type for mobile home toters should show on the IRP application as "RT", and fees will be calculated according to the tractor fee schedule.

Motor Carrier: An individual, partnership, or corporation engaged in the transportation of goods or persons. Motor carriers are often known by the following terms.

- √ "Common Carrier" - any motor carrier which holds itself out to the general public to engage in the transportation by motor vehicles of passengers or property for compensation.
- √ "Contract Carrier" - any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm, or corporation.
- √ "Exempt Carrier" - an individual, partnership, or corporation engaged in the business of transporting exempt goods or persons for compensation.
- √ "Private Carrier" - a person, firm, or corporation which utilizes its own trucks to transport its own freight.

Motor Vehicle: Every vehicle which is self-propelled by power other than muscular power.

Non-Appportioned Plate: A license plate issued to a carrier for a power unit that is restricted to intrastate operation only.

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Non-qualifying Vehicles: Trucks having a gross weight of 7,000, 9,000, and 11,000 and under 16,000 pounds will not have the option of apportionment with the State of Indiana.

Operational Records: Documents supporting miles traveled in each jurisdiction and total miles traveled (fuel reports, trip sheets, logs, IVMR's, etc.).

Owner-Operator: An equipment lessor who leases his vehicular equipment with a driver to a for-hire carrier pursuant to ICC regulations or similar regulations of a jurisdiction's regulatory body.

Owner-Operator Vehicles: A vehicle owned by an owner-operator. Proportional registration for owner-operators who lease their vehicles to motor carriers may be accomplished by one of the following procedures:

- The owner-operator (lessor) may be the Registrant and the vehicle may be registered in the name and address of the owner-operator. The allocation of fees shall be according to the operational records of such owner-operator. The identification plate and cab card shall be the property of the lessor; or
- The lessee may be the Registrant at the option of the lessor and the vehicle may be registered by the carrier, but in both the owner-operator's name and that of the carrier as lessee, with the allocation of fees according to the records of the carrier. The identification plate and cab card shall be the property of the lessee.

Vehicles of owner-operators that are not proportionally registered or not fully registered in a jurisdiction having a separate reciprocity agreement whereby the vehicle is entitled to reciprocity on the license displayed, shall be subject to the trip permit requirement.

Because of the above change to the International Registration Plan, owner-operators, independent contractors, and lessors will be allowed the opportunity to register their vehicles under their own name and yet be permanently leased to a common carrier.

Pool Fleet: A fleet of rental company trailers and semitrailers having a gross weight in excess of 6,000 pounds and used solely in pool operations, with no permanent base.

Preceding Year: The period of twelve consecutive months immediately prior to July 1, of the year immediately preceding the commencement of the registration or license year for which proportional registration is sought.

Purchase Price: This is required by California, Montana, and Washington and should reflect the actual purchase price of the vehicle paid by the current owner. This price is required by Nevada for a new vehicle only.

Reciprocity: An agreement with others that means an apportionable vehicle properly registered under the IRP is exempt from further registrations by any other member jurisdictions.

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Reciprocity Miles: Miles operated by an owner or operator in nonmember jurisdictions that grant reciprocity and require no payment of registration fees.

Recreational Vehicle: A vehicle used for personal pleasure or travel by an individual or his family. Examples include campers, house trailers, motor homes, etc. A recreational vehicle is never used in connection with any business endeavor.

Registrant: A person, firm, or corporation in whose name or names a vehicle is properly registered.

Registration Year: A 12 month period of time for which registration issued by the base jurisdiction is valid according to the laws of the base jurisdiction. Indiana's registration year is April 1st through March 31st. The enforcement date is April 1.

Rental Fleet: Vehicles which are leased or offered for lease without drivers and which are designated by the lessor as a rental fleet.

Rental Vehicles: The following section provides the definitions applicable to rental transactions. Read this entire area thoroughly if you are involved in rental transactions. Rental vehicles means a vehicle of a rental fleet.

Rental Owner means an owner principally engaged in renting one or more rental fleets to others or offering for rental the vehicles of such fleets, without drivers.

Rental Fleet means vehicles which are rented or offered for rental without drivers and which are designated by a rental owner as a rental fleet.

Renting and Leasing means the giving of possession and control of a vehicle for valuable consideration for a specified period of time.

A Rental Transaction for the rental of a vehicle shall be deemed to occur in the jurisdiction where such vehicle first comes into the possession of the user.

Rental Vehicle - Base Jurisdiction: The "base jurisdiction" definition and the conditions therein specified must be met by the rental company as registrant of the fleet; except when the rental agreement is for more than sixty days, the rental customer must have an established place of business and his fleet must accrue miles in the jurisdiction selected as the base jurisdiction for the registration year.

Rental Fleets Owned by a person or firm engaging in the business of renting such vehicles shall be extended full interstate and intrastate privileges, provided:

- √ The operational records of the fleet are maintained by the owner rental company.
- √ Such vehicles are part of a rental fleet which are identifiable as being a part of such fleet.
- √ Such person or firm has received approval from the jurisdiction to apportion such rental fleet.

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- √ Such person or firm registers the vehicles in accordance with the following instructions:

Fleets of Tractors, Single Trucks, and Truck-Tractors based in Indiana - Indiana Registrants engaged in the business of renting and/or leasing such apportionable vehicles without drivers into or through one or more other member jurisdictions, as well as any person or firm (registrant) of any other jurisdiction electing to base a fleet of rental apportionable vehicles in Indiana, must pay apportionable registration fees based on mileage using the forms Schedule A, Schedule B, and Supplement Schedule C, if needed. Any vehicles based in Indiana for use *only* in Indiana would continue to be registered in Indiana on a non-apportioned basis.

A *Rental Owner* has the option of licensing a rental fleet in the name of the Rental Owner rather than in the name of each individual lessee. The following rules shall apply if registering in the name of the Rental Owner:

- √ On Schedule A, the name of the Lessee must be indicated and a copy of the lease agreement between the Rental Owner and the Lessee is required. If the Lessor is based out-of-state, a photocopy of the out-of-state title must accompany the application.
- √ On Schedule B, the Type of Operation *must* be indicated.
- √ When geographical area and type of operation (PV or FH, Daily Rental or Long-Term Lease) are similar, an attempt should be made to consolidate the fleet.

Rental Passenger Cars - To determine the percentage of total fleet vehicles that shall be registered in a jurisdiction, divide the gross revenue received in the preceding year for use of such rental vehicles arising from passenger car, rental transactions occurring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from passenger car rental transactions occurring in all jurisdictions in which such vehicles are operated. The resulting percentage shall be applied to the total number of passenger cars in the fleet and that figure shall be the number of rental passenger cars that shall be full registered in the jurisdiction.

Allocation of such fleets may continue to be done through the Registrations Department of the Bureau of Motor Vehicles.

Rental trucks and truck tractors shall be registered in accordance with the IRP agreement except that the base jurisdiction selected by the rental owner shall confirm to the definition of base jurisdiction.

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Rental trailers and semi trailers. Trailers and semi trailers not in separate pool fleets and used in normal tractor-trailer operations shall be apportioned under IRP. Where required, trailers and semi-trailers over 6,000 pounds gross vehicle weight and used solely in pool fleets shall be licensed by dividing the gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions occurring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in all jurisdictions. The resulting percentage shall be applied to the number of units in such fleets, and that number of vehicles fully registered and plated in the jurisdiction. Allocation of such fleets may continue to be done through the Registrations Department of the Bureau of Motor Vehicles.

One-Way Vehicles - Indiana requires one-way trucks of less than 26,000 pounds gross vehicle weight operated as part of an identifiable one-way and local fleet, to be licensed by class of vehicle depending on gross vehicle weights. All vehicles in each class shall be licensed in Indiana for the same gross vehicle weights. A separate application is required to allocate and license each class.

The minimum number of such trucks in each class to be full-fee licensed in Indiana during the appropriate annual license renewal period of each registration or license year shall be determined as follows:

- For each class of vehicles, divide the Indiana miles by the total miles traveled (all jurisdictions) during the preceding year.
- Multiply the resulting Indiana percent by the total number of vehicles in the particular class owned or operated on the first day of the registration or license year. The resulting figure shall be the minimum number of such vehicles subject to registration and licensing in Indiana.

All trucks of such one-way fleets so qualified will be allowed to perform both interjurisdiction and intrajurisdiction movements in all jurisdictions.

Allocation of such fleets may continue to be done through the Registrations Department of the Bureau of Motor Vehicles.

When equipment is added to the fleet after the original application is filed for any registration or license year, the same percentage used at the beginning of the registration or license year shall be used to determine the number of additional vehicles subject to registration and license in Indiana.

Utility Trailers - Where required, registrants engaged in the business of renting and leasing utility trailers at 6,000 pounds gross vehicle weight and under in more than one jurisdiction, shall prepare and maintain monthly inventories of each vehicle owned and/or operated.

Actual inventory reports must support the monthly inventories.

Every owner of such trailers shall allocate and register at the beginning of each registration year, a number of trailers equal to no less than the average number of such trailers rented in or through the jurisdiction during the preceding year.

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Trailers: In addition to the following definitions for various trailers, it is important that you understand that trailers must be listed and apportioned if you are operating in the IRP jurisdiction of California. This California requirement applies to full trailers and semitrailers. (See Appendix 17)

One year, five year, and nontransferable permanent semitrailer plates are offered for the Registrant's convenience. For those trailers which do not run in California, Indiana non-apportioned license plates may be purchased at the local license branch. Non-apportioned plates will be available through the IRP Unit for IRP registrants only. Multi-year semitrailer plates that are deleted from an account must be returned to the IRP office before April 15th of the new registration year or the account will continue to receive annual renewal billing. No refund will be issued.

Registrants who only apportion semitrailers must obtain mileage from the power units which pull those semitrailers.

- *Full Trailer (FT):* A vehicle without motive power, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.
- *Semi-Trailer (ST):* A vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by the towing vehicle.
- *Utility Trailer:* A full trailer or semitrailer constructed solely for the purpose of carrying property and not to exceed 6,000 pounds declared gross vehicle weight.

Trip Lease: The lease of a vehicle to a lessee only for a one-trip operation.

Trip Permit: A temporary license issued by a jurisdiction in lieu of reciprocity or full registration.

Tractor (TR): A motor vehicle designed and used primarily for drawing other vehicles but not so constructed as to carry a load other than a part of the weight of the vehicles and load so drawn. (See Appendix 18)

Truck (Single) (TK): Every motor vehicle designed, used or maintained primarily for the transportation of property. (See Appendix 18)

Truck-Tractor (TT): A motor vehicle designed and used primarily for drawing other vehicles but so constructed to carry a load other than a part of the weight of the vehicle and load so drawn. (See Appendix 17)

Unladen Weight: The actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load. This weight is required by California on both the power unit and trailer, and by Colorado on straight trucks less than 16,000 pounds when empty. NOTE: In Colorado, straight trucks used in conjunction with a trailer must register at combined gross weight if the truck weighs between 10,001 and 16,000 pounds empty.

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Wreckers/Recovery Vehicle: Effective with the 1990 registration year, all Recovery Vehicles having 3 or more axles or having a gross or combined gross weight in excess of 26,000 pounds and are used in two or more IRP jurisdictions, will be required to purchase an apportioned recovery vehicle plate. Transport Operator plates will no longer be required. Fees will be assessed according to the wrecker schedule. (See Appendix 17)

A Recovery Vehicle in Indiana must be plated for the maximum gross weight the wrecker will carry on its own axles. Some jurisdictions register recovery vehicles on unladen or gross weight.

The IRP application should continue to reflect TK (truck) or TR (tractor) under vehicle type; however, the word “WRECKER” must be indicated clearly on the Schedule A or Renewal. Weights listed should reflect the actual weights for which registration is sought.

Tractors used for both purposes (hauling and recovery) are to be plated as tractors and not as wreckers.

Vehicles exempt from the new wrecker requirements are those recovery vehicles owned by a person who uses the recovery vehicle only to move equipment which he or his subsidiary owns or leases. (See Appendix 18)

Thank You for Keeping Indiana Highways Safe

